

Chapter 3.10

TRANSIENT ROOM TAX

Sections:

3.10.010 Definitions.

3.10.020 Transient room tax.

3.10.030 Transient room tax due quarterly.

3.10.040 Penalties and interest.

3.10.050 Report to State Tax Commission.

3.10.010 Definitions.

A. "Public accommodation" means any place providing temporary sleeping accommodations to the public and includes motels, hotels, motor courts, inns, bed and breakfast establishments, condominiums, and resort homes.

B. "Rents" means the charge for the use or occupancy of the public accommodation, including rents and timeshare fees or dues. "Rent" does not include the following charges:

(i) The amount of any sales or use tax imposed by the state of Utah or by any other governmental agency upon the public accommodation;

(ii) The amount of any transient room tax levied under authority of title 17, chapter 31, *Utah Code Ann.*, as amended, or its successor;

(iii) Receipts from the sale of, or service charge for, any food, beverage, or room service charges in conjunction with the use or occupancy of the public accommodation that is not included in the rent charges; and

(iv) Charges for supplying telephone service, gas, or electrical energy service not included in the rent charged.

C. "Transient" means a person who occupies a public accommodation for 30 consecutive days or less.

3.10.020 Transient room tax.

There is levied upon the business of every person, company, corporation, or other like and similar persons, groups, or organizations providing public accommodations, a tax equal to one percent (1%) of the rent charged for each transient occupying a public accommodation.

3.10.030 Transient room tax due quarterly.

The transient room tax for each calendar quarter shall become due and payable to the city treasurer on the first day of the following calendar quarter. Failure to remit payment of the tax within 30 days after the first day of the calendar quarter shall subject the taxpayer to the penalties and interest provided in section 3.10.040.

3.10.040 Penalties and interest.

The penalty for failure to pay the transient room tax in a timely manner shall be same imposed by *Utah Code Ann.* § 59-1-401, as amended. The city may charge interest for unpaid or underpaid taxes at the rate established by *Utah Code Ann.* § 59-1-402, as amended. The city council, by resolution, may waive the penalty and interest charged, provided the taxpayer makes timely payment.

3.10.050 Report to State Tax Commission.

The city treasurer shall report all revenues collected under this chapter to the State Tax Commission, as provided in *Utah Code Ann.* § 59-12-207, as amended.